

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

LEHMAN BROTHERS HOLDINGS INC., ET AL.,

Debtors,

LBH OMNI173 12-07-2010 (MERGE2, TXNUM2) 40000698833 BAR(23) MAIL ID *** 000038527934 *** BSIUSE: 326

**Chapter 11 Case no. 08-13555 (JMP)
(Jointly Administered)**

**Notice of Hearing on Debtors' Seventy-Third Omnibus
Objection to Claims (To Reclassify Proofs of Claims as Equity Interests)**

CLAIM TO BE RECLASSIFIED	
Creditor Name and Address	Claim Number: 21911
DUFFY, KATHLEEN C. 375 SOUTH END AVENUE APT27A NEW YORK, NY 10280	Date Filed: 9/21/2009
	Debtor: 08-13555
	Classification and Amount: UNSECURED: \$38,604.00

Please consider this response an official objection to reclassifying my claim (#21911) as EQUITY INTERESTS. The claim in question refers to Restricted Stock Units ("RSUs) paid as deferred compensation over a five-year period. These "RSUs" were awarded but never issued or exercisable and held in bulk by Lehman Brothers Holdings. Therefore, in my opinion, the "RSUs" should not be considered Equity Interests.

Dated: January 3, 2011

Kathleen C. Duffy
375 South End Avenue
Apt 27A
New York, N.Y. 10280